

# ANNUAL REPORT



## 2010 ANNUAL REPORT OFFICE OF THE MISSOURI STATE AUDITOR [www.auditor.mo.gov](http://www.auditor.mo.gov)

**SUSAN MONTEE  
STATE AUDITOR**

-----A MESSAGE FROM  
THE STATE AUDITOR

The Citizens of Missouri  
The Honorable Jay Nixon  
The Missouri General Assembly

It is my privilege to submit this annual report that is a compilation of work completed by the Missouri State Auditor's Office in 2010. The report includes information regarding the 168 audits issued and 307 bonds registered by our office. I am especially proud of all that was accomplished this year, during what clearly remained difficult economic times for the state.

During 2010, our office dedicated thousands of staff hours to conducting a thorough review of state agency expenditures of federal funds.

Audit work identified frauds at a state agency, various municipal courts and other political subdivisions. We evaluated monitoring procedures used by the Department of Agriculture following the insolvency of grain dealers that caused millions in losses for agricultural operations. We also worked closely with law enforcement and state officials in identifying a theft at the Missouri Veterans' Commission.

Our work also included a follow-up review of Missouri's Sex Offender Registry Program. Conclusions from that report showed law enforcement agencies throughout the state improved their efforts in registering offenders.

I am extremely thankful to our dedicated auditors and staff who once again provided numerous recommendations to state and local governmental agencies to improve efficiency and accountability.

Very truly yours,



Susan Montee, JD, CPA

# OVERVIEW OF THE MISSOURI STATE AUDITOR'S OFFICE



Missouri State Auditor Susan Montee

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## DUTIES OF THE STATE AUDITOR

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In the Missouri Constitution, under Article IV, Section 13, the Missouri State Auditor is responsible for auditing all state agencies, boards and commissions; the state court system; counties that do not have a county auditor; and other political subdivisions, such as cities or school districts, upon petition by the voters of those subdivisions.

All audits are conducted in an impartial, nonpartisan manner, in accordance with government auditing standards issued by the United States Government Accountability Office. State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

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## AUDITS PERFORMED IN THE OFFICE

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Primarily five types of audits are performed by the State Auditor's Office. They include the following:

- 1) *State Government Audits*: Audits of state agencies and departments, boards and commissions, statewide elected officials, the General Assembly, the judiciary, the state's financial statements, and federal awards expended by the state.
- 2) *Petition Audits*: The State Auditor may be called upon to audit any political subdivision of the state, such as cities, school districts, water districts, etc., if enough qualified voters of that political subdivision request an audit. The political subdivision pays the actual cost of the audit.
- 3) *Performance Audits*: Independent audits for the purpose of reporting the extent to which agencies and departments of state government are faithfully carrying out the programs for which they are responsible and determining whether the programs are achieving their desired result.
- 4) *County Audits*: The State Auditor is required to conduct audits once every four years for counties that do not have a county auditor.
- 5) *Special County Audits*: The State Auditor conducts a special audit after a vacancy occurs in a county collector's office, before the Governor appoints a replacement.

For a complete listing of year 2010 audits delivered, please see page 6.

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## BOND REGISTRATION

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The State Auditor's Office is responsible for reviewing and registering general obligation bonds issued by political subdivisions in Missouri to ensure those bonds comply with both state law and the conditions of the contracts under which the bonds were issued. For a complete listing of bonds registered in 2010 with the State Auditor's Office, please see page 12.

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## REVIEW OF PROPERTY TAX RATES

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State law requires the Missouri State Auditor to annually certify all taxing jurisdictions throughout Missouri as to their compliance with state law and the tax limitation provisions of Missouri's Constitution, Article X, Sections 16-24, commonly known as the Hancock Amendment. Our tax report shows whether a taxing jurisdiction has met its constitutional and statutory obligation to set an overall tax rate at a level approved by voters and within the bounds of limits set by Missouri's Constitution and state law.

**NOTE:** The State Auditor's Office does not have the authority to reduce the tax rate of any taxing jurisdiction. Additionally, the State Auditor's Office has no authority to determine or review individual tax assessments. Chapter 138, RSMo, governs the appeals process for assessed valuations as they pertain to individual taxpayers.



# 2010 AUDIT TABLE OF CONTENTS

(REPORTS AND SUMMARIES CAN BE ACCESSED ELECTRONICALLY)

## Audit Reports Released in 2010

<u>AUDIT</u>	<u>DATE ISSUED</u>	<u>AUDIT NUMBER</u>
<a href="#">Review of 2010 Property Tax Rates</a>	12-2010	2010-168
<a href="#">Mental Health - Department of Mental Health - Office of Director</a>	12-2010	2010-167
<a href="#">Missouri Consolidated Health Care Plan</a>	12-2010	2010-166
<a href="#">Missouri State Employees' Retirement System</a>	12-2010	2010-165
<a href="#">Office of Secretary of State</a>	12-2010	2010-164
<a href="#">Office of Lieutenant Governor</a>	12-2010	2010-163
<a href="#">Dent County</a>	12-2010	2010-162
<a href="#">Public Safety / Office of Adjutant General</a>	12-2010	2010-161
<a href="#">Administration / Statewide Accounting System Internal Controls</a>	12-2010	2010-160
<a href="#">Mental Health / CIMOR System / Data Security</a>	12-2010	2010-159
<a href="#">Livingston County - Financial Statements</a>	12-2010	2010-158
<a href="#">Atchison County - Financial Statements</a>	12-2010	2010-157
<a href="#">Laclede County</a>	12-2010	2010-156
<a href="#">City of Willard</a>	12-2010	2010-155
<a href="#">Miller County</a>	11-2010	2010-154
<a href="#">Public Safety / Missouri State Highway Patrol's Use of Highway Funds / Year Ended June 30, 2010</a>	11-2010	2010-153
<a href="#">Reynolds County</a>	11-2010	2010-152
<a href="#">Audrain County</a>	11-2010	2010-151
<a href="#">Barry County</a>	11-2010	2010-150

<a href="#"><u>Seventh Judicial Circuit - Village of Oakview Municipal Division</u></a>	11-2010	2010-149
<a href="#"><u>Economic Development - Missouri Technology Corporation</u></a>	11-2010	2010-148
<a href="#"><u>Clinton County - Financial Statements</u></a>	11-2010	2010-147
<a href="#"><u>Andrew County - Financial Statements</u></a>	11-2010	2010-146
<a href="#"><u>Wayne County - Financial Statements</u></a>	11-2010	2010-145
<a href="#"><u>Washington County - Financial Statements</u></a>	11-2010	2010-144
<a href="#"><u>Scott County - Financial Statements</u></a>	11-2010	2010-143
<a href="#"><u>Reynolds County - Financial Statements</u></a>	11-2010	2010-142
<a href="#"><u>Montgomery County - Financial Statements</u></a>	11-2010	2010-141
<a href="#"><u>Lincoln County - Financial Statements</u></a>	11-2010	2010-140
<a href="#"><u>Iron County - Financial Statements</u></a>	11-2010	2010-139
<a href="#"><u>Cedar County - Financial Statements</u></a>	11-2010	2010-138
<a href="#"><u>Gasconade County - Financial Statements</u></a>	11-2010	2010-137
<a href="#"><u>Pike County - Financial Statements</u></a>	11-2010	2010-136
<a href="#"><u>Monroe County - Financial Statements</u></a>	11-2010	2010-135
<a href="#"><u>Miller County - Financial Statements</u></a>	11-2010	2010-134
<a href="#"><u>Dekalb County - Financial Statements</u></a>	11-2010	2010-133
<a href="#"><u>Adair County - Financial Statements</u></a>	11-2010	2010-132
<a href="#"><u>Linn County - Financial Statements</u></a>	11-2010	2010-131
<a href="#"><u>Iron County</u></a>	11-2010	2010-130
<a href="#"><u>Andrew County Ambulance District</u></a>	10-2010	2010-129
<a href="#"><u>Missouri Department of Transportation and Highway Patrol Employees' Retirement System</u></a>	10-2010	2010-128
<a href="#"><u>Lincoln County</u></a>	10-2010	2010-127
<a href="#"><u>St. Louis Regional Convention and Sports Complex Authority</u></a>	10-2010	2010-126
<a href="#"><u>Higher Education / Missouri State University</u></a>	10-2010	2010-125
<a href="#"><u>Northeast Ambulance and Fire Protection District</u></a>	10-2010	2010-124
<a href="#"><u>City of Marionville</u></a>	10-2010	2010-123

<a href="#"><u>Labor and Industrial Relations / Misclassified Worker Investigation Procedures</u></a>	10-2010	2010-122
<a href="#"><u>Adair County</u></a>	10-2010	2010-121
<a href="#"><u>Twenty-Second Judicial Circuit / City of St. Louis / Municipal Division</u></a>	09-2010	2010-120
<a href="#"><u>City of St. Mary</u></a>	09-2010	2010-119
<a href="#"><u>Barton County - Financial Statements</u></a>	09-2010	2010-118
<a href="#"><u>Worth County - Financial Statements</u></a>	09-2010	2010-117
<a href="#"><u>Polk County - Financial Statements</u></a>	09-2010	2010-116
<a href="#"><u>Audrain County - Financial Statements</u></a>	09-2010	2010-115
<a href="#"><u>Osage County - Financial Statements</u></a>	09-2010	2010-114
<a href="#"><u>7th Judicial Circuit / City of Kearney / Municipal Division</u></a>	09-2010	2010-113
<a href="#"><u>Elementary and Secondary Education / Gaming Proceeds for Education Fund and Schools First Elementary and Secondary Education Fund</u></a>	09-2010	2010-112
<a href="#"><u>Scott County</u></a>	09-2010	2010-111
<a href="#"><u>Andrew County</u></a>	09-2010	2010-110
<a href="#"><u>Kansas City 33 School District / Financial Condition and Projections</u></a>	09-2010	2010-109
<a href="#"><u>Seventh Judicial Circuit / City of Randolph / Municipal Division</u></a>	09-2010	2010-108
<a href="#"><u>Washington County</u></a>	09-2010	2010-107
<a href="#"><u>Enterprise Zone and Enhanced Enterprise Zone Tax Credit Programs</u></a>	09-2010	2010-106
<a href="#"><u>Gasconade County</u></a>	08-2010	2010-105
<a href="#"><u>Clinton County</u></a>	08-2010	2010-104
<a href="#"><u>Brentwood/Strassner Road Transportation Development District</u></a>	08-2010	2010-103
<a href="#"><u>Fortieth Judicial Circuit / City of Neosho / Municipal Division</u></a>	08-2010	2010-102
<a href="#"><u>Twenty-Fourth Judicial Circuit / City of St. Mary / Municipal Division</u></a>	08-2010	2010-101
<a href="#"><u>City of Clarksville</u></a>	08-2010	2010-100

<a href="#"><u>Insurance, Financial Institutions, and Professional Registration / Insurance</u></a>	08-2010	2010-99
<a href="#"><u>Ozark County - Financial Statements</u></a>	08-2010	2010-98
<a href="#"><u>Douglas County - Financial Statements</u></a>	08-2010	2010-97
<a href="#"><u>Dent County - Financial Statements</u></a>	08-2010	2010-96
<a href="#"><u>Chariton County - Financial Statements</u></a>	08-2010	2010-95
<a href="#"><u>Missouri Sexual Offender Registration Program Follow-Up</u></a>	08-2010	2010-94
<a href="#"><u>City of Deepwater</u></a>	08-2010	2010-93
<a href="#"><u>General Assembly and Supporting Functions / Committee on Legislative Research</u></a>	08-2010	2010-92
<a href="#"><u>City of Florissant</u></a>	08-2010	2010-91
<a href="#"><u>Agriculture / Grain Regulatory Services Program</u></a>	08-2010	2010-90
<a href="#"><u>City of New Florence</u></a>	07-2010	2010-89
<a href="#"><u>Department of Higher Education / Higher Education Governance Structure and Coordination</u></a>	07-2010	2010-88
<a href="#"><u>Lewis and Clark Discovery Initiative</u></a>	07-2010	2010-87
<a href="#"><u>43rd Judicial Circuit / Court Services Program</u></a>	07-2010	2010-86
<a href="#"><u>Worth County</u></a>	07-2010	2010-85
<a href="#"><u>Lewis County</u></a>	07-2010	2010-84
<a href="#"><u>Thirty-First Judicial Circuit / City of Willard / Municipal Division</u></a>	07-2010	2010-83
<a href="#"><u>Bates County - Financial Statements</u></a>	07-2010	2010-82
<a href="#"><u>Benton County - Financial Statements</u></a>	07-2010	2010-81
<a href="#"><u>Osage County</u></a>	07-2010	2010-80
<a href="#"><u>Hickory County</u></a>	07-2010	2010-79
<a href="#"><u>Gentry County - Financial Statements</u></a>	07-2010	2010-78
<a href="#"><u>Hickory County - Financial Statements</u></a>	07-2010	2010-77
<a href="#"><u>Vernon County - Financial Statements</u></a>	07-2010	2010-76
<a href="#"><u>Howell County</u></a>	07-2010	2010-75
<a href="#"><u>McDonald County - Financial Statements</u></a>	07-2010	2010-74

<a href="#"><u>Crawford County - Financial Statements</u></a>	07-2010	2010-73
<a href="#"><u>Twenty-First Judicial Circuit / City of Florissant / Municipal Division</u></a>	06-2010	2010-72
<a href="#"><u>Administration / Review of Article X, Sections 16 Through 24, Constitution of Missouri / Year Ended June 30, 2009</u></a>	06-2010	2010-71
<a href="#"><u>Social Services / MO HealthNet Division / Program Integrity Unit</u></a>	06-2010	2010-70
<a href="#"><u>Twenty-Second Judicial Circuit / City of St. Louis</u></a>	06-2010	2010-69
<a href="#"><u>Public School and Education Employee Retirement Systems of Missouri</u></a>	06-2010	2010-68
<a href="#"><u>City of Wyaconda</u></a>	06-2010	2010-67
<a href="#"><u>Pike County / Special Road District</u></a>	06-2010	2010-66
<a href="#"><u>Mercer County</u></a>	06-2010	2010-65
<a href="#"><u>City of Richmond</u></a>	06-2010	2010-64
<a href="#"><u>Public Water Supply District #1 of Caldwell County</u></a>	06-2010	2010-63
<a href="#"><u>Christian County</u></a>	06-2010	2010-62
<a href="#"><u>Thirty-Ninth Judicial Circuit / City of Marionville / Municipal Division</u></a>	06-2010	2010-61
<a href="#"><u>Atchison County</u></a>	05-2010	2010-60
<a href="#"><u>Consolidated Public Water Supply District #4 of Clinton County</u></a>	05-2010	2010-59
<a href="#"><u>City of Levasy</u></a>	05-2010	2010-58
<a href="#"><u>Putnam County - Financial Statements</u></a>	05-2010	2010-57
<a href="#"><u>Missouri Investment Trust / Comprehensive Annual Financial Report / Fiscal Year Ended December 31, 2009</u></a>	05-2010	2010-56
<a href="#"><u>Summary of State and Local Audit Findings - Sunshine Law</u></a>	05-2010	2010-55
<a href="#"><u>City of Clever</u></a>	05-2010	2010-54
<a href="#"><u>Twenty-First Judicial Circuit / City of University City / Municipal Division</u></a>	05-2010	2010-53
<a href="#"><u>Stoddard County</u></a>	05-2010	2010-52
<a href="#"><u>Perry County</u></a>	05-2010	2010-51
<a href="#"><u>Agriculture / State Milk Board</u></a>	05-2010	2010-50
<a href="#"><u>Review of Independent Audits of Fire Protection Districts in St.</u></a>	04-2010	2010-49

<a href="#"><u>Louis County</u></a>		
<a href="#"><u>Dallas County</u></a>	04-2010	2010-48
<a href="#"><u>General Assembly and Supporting Functions / Tax Credit Cost Controls</u></a>	04-2010	2010-47
<a href="#"><u>Missouri Statewide Performance Indicators: A National Comparison</u></a>	04-2010	2010-46
<a href="#"><u>Mental Health / Billing and Collection Practices</u></a>	04-2010	2010-45
<a href="#"><u>Daviess County - Financial Statements</u></a>	04-2010	2010-44
<a href="#"><u>City of St. Louis / Summary of Certain Significant Audit Findings</u></a>	04-2010	2010-43
<a href="#"><u>City of St. Louis / Office of Mayor and Other City Offices</u></a>	04-2010	2010-42
<a href="#"><u>Public Safety / Missouri Veterans Commission</u></a>	04-2010	2010-41
<a href="#"><u>City of Marceline</u></a>	04-2010	2010-40
<a href="#"><u>Wayne County Recorder</u></a>	04-2010	2010-39
<a href="#"><u>Stoddard County - Financial Statements</u></a>	03-2010	2010-38
<a href="#"><u>City of Pleasant Valley</u></a>	03-2010	2010-37
<a href="#"><u>Santa Fe R-X School District</u></a>	03-2010	2010-36
<a href="#"><u>City of St. Louis / Office of Sheriff</u></a>	03-2010	2010-35
<a href="#"><u>City of St. Louis / Department of Public Utilities</u></a>	03-2010	2010-34
<a href="#"><u>Harrison County - Financial Statements</u></a>	03-2010	2010-33
<a href="#"><u>Forty-Fifth Judicial Circuit / City of Curryville / Municipal Division</u></a>	03-2010	2010-32
<a href="#"><u>Office of State Treasurer / Year Ended June 30, 2009</u></a>	03-2010	2010-31
<a href="#"><u>State of Missouri / Single Audit / Year Ended June 30, 2009</u></a>	03-2010	2010-30
<a href="#"><u>Administration / Central Services Cost Allocation Plan</u></a>	03-2010	2010-29
<a href="#"><u>Compilation of 2009 Criminal Activity Forfeiture Act Seizures</u></a>	02-2010	2010-28
<a href="#"><u>Webster County</u></a>	02-2010	2010-27
<a href="#"><u>Folk Avenue South Transportation Development District</u></a>	02-2010	2010-26
<a href="#"><u>Daviess County</u></a>	02-2010	2010-25
<a href="#"><u>Natural Resources / State Environmental Improvement and Energy Resources Authority</u></a>	02-2010	2010-24
<a href="#"><u>City of Curryville</u></a>	02-2010	2010-23

<a href="#"><u>Transportation Development Districts</u></a>	02-2010	2010-22
<a href="#"><u>Revenue / Missouri State Lottery Commission</u></a>	02-2010	2010-21
<a href="#"><u>St. Clair County</u></a>	02-2010	2010-20
<a href="#"><u>Review of 2009 Property Tax Rates</u></a>	01-2010	2010-19
<a href="#"><u>Village of Leawood</u></a>	01-2010	2010-18
<a href="#"><u>City of St. Louis / Office of Circuit Attorney</u></a>	01-2010	2010-17
<a href="#"><u>City of St. Louis / Office of Recorder of Deeds</u></a>	01-2010	2010-16
<a href="#"><u>City of St. Louis / Judicial Expenditures</u></a>	01-2010	2010-15
<a href="#"><u>City of St. Louis / Office of Public Administrator</u></a>	01-2010	2010-14
<a href="#"><u>County Employees' Retirement Fund</u></a>	01-2010	2010-13
<a href="#"><u>Taney County Ambulance District</u></a>	01-2010	2010-12
<a href="#"><u>Economic Development / Public Service Commission</u></a>	01-2010	2010-11
<a href="#"><u>Transportation / Road and Bridge Funding</u></a>	01-2010	2010-10
<a href="#"><u>Public Safety / Missouri State Highway Patrol's Use of Highway Funds / Year Ended June 30, 2009</u></a>	01-2010	2010-09
<a href="#"><u>City of Salem</u></a>	01-2010	2010-08
<a href="#"><u>Platte County Public Water Supply District #6</u></a>	01-2010	2010-07
<a href="#"><u>Revenue / Sales and Use Tax</u></a>	01-2010	2010-06
<a href="#"><u>Office of Attorney General / Missouri Office of Prosecution Services</u></a>	01-2010	2010-05
<a href="#"><u>Kenilworth Transportation Development District</u></a>	01-2010	2010-04
<a href="#"><u>Barry County - Financial Statements</u></a>	01-2010	2010-03
<a href="#"><u>Webster County - Financial Statements</u></a>	01-2010	2010-02
<a href="#"><u>Stone County - Financial Statements</u></a>	01-2010	2010-01

## Bonds Registered with the Missouri State Auditor's Office

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The Missouri State Auditor's Office is responsible for reviewing and registering general obligation bonds issued by political subdivisions in Missouri, with certain exceptions, to ensure those bonds comply with both state law and the conditions of the contracts under which the bonds are issued. Information regarding each bond issue registered with this office since January 1, 2010 to December 31, 2010 are listed below.

### Bonds Registered with the Missouri State Auditor's Office in 2010

Date of Registration	Bonds Issued By	Amount of Issue
12-29-2010	<a href="#">Bismarck R-V School District</a>	\$1,720,000.00
12-28-2010	<a href="#">Wheatland R-II School District</a>	\$700,000.00
12-28-2010	<a href="#">Wheatland R-II School District</a>	\$1,695,000.00
12-28-2010	<a href="#">Park Hill School District</a>	\$4,595,000.00
12-28-2010	<a href="#">Pemiscot County R-III School District</a>	\$246,768.00
12-27-2010	<a href="#">School District of Maplewood Richmond Heights</a>	\$1,905,000.00
12-23-2010	<a href="#">Hazelwood School District</a>	\$1,000,000.00
12-23-2010	<a href="#">Hazelwood School District</a>	\$59,000,000.00
12-23-2010	<a href="#">City of Parkville, Neighborhood Improvement District</a>	\$2,785,000.00
12-23-2010	<a href="#">Pattonville R-III School District</a>	\$21,000,000.00
12-21-2010	<a href="#">Warren County R-III School District</a>	\$8,865,000.00
12-17-2010	<a href="#">City of Rock Hill</a>	\$1,750,000.00
12-17-2010	<a href="#">Kirkwood School District R-7</a>	\$33,575,000.00
12-15-2010	<a href="#">The School District of Washington</a>	\$2,650,000.00
12-15-2010	<a href="#">The School District of Washington</a>	\$15,000,000.00
12-14-2010	<a href="#">Macks Creek R-V School District</a>	\$720,000.00
12-10-2010	<a href="#">Sullivan School District</a>	\$6,870,000.00
12-10-2010	<a href="#">McDonald County R-I School District</a>	\$9,180,000.00
12-09-2010	<a href="#">Windsor C-1 School District</a>	\$15,350,000.00

12-06-2010	<a href="#">City of Lee's Summit</a>	\$5,000,000.00
12-06-2010	<a href="#">Monett R-I School District</a>	\$6,850,000.00
12-06-2010	<a href="#">Robertson Fire Protection District</a>	\$1,275,000.00
12-06-2010	<a href="#">Francis Howell R-III School District</a>	\$29,315,000.00
12-06-2010	<a href="#">Francis Howell R-III School District</a>	\$1,635,000.00
12-02-2010	<a href="#">City of Odessa</a>	\$1,265,000.00
12-01-2010	<a href="#">Sni-Valley Fire Protection District</a>	\$900,000.00
12-01-2010	<a href="#">Florissant Valley Fire Protection District</a>	\$2,685,000.00
12-01-2010	<a href="#">Cottleville Community Fire Protection District</a>	\$3,120,000.00
11-23-2010	<a href="#">Scott County Central School District, Missouri</a>	\$925,000.00
11-23-2010	<a href="#">New Madrid County R-I School District</a>	\$4,175,000.00
11-23-2010	<a href="#">Lindbergh Schools</a>	\$6,055,000.00
11-23-2010	<a href="#">Weatherby Lake, Missouri</a>	\$1,280,000.00
11-23-2010	<a href="#">City of Gladstone</a>	\$2,000,000.00
11-22-2010	<a href="#">Fort Zumwalt School District</a>	\$6,660,000.00
11-22-2010	<a href="#">Fort Zumwalt School District</a>	\$11,840,000.00
11-22-2010	<a href="#">School District of University City</a>	\$14,775,000.00
11-22-2010	<a href="#">School District of University City</a>	\$2,639,866.00
11-19-2010	<a href="#">Central County Fire and Rescue District</a>	\$6,125,000.00
11-18-2010	<a href="#">City of Grandview</a>	\$4,250,000.00
11-17-2010	<a href="#">Community Fire Protection District</a>	\$2,680,000.00
11-16-2010	<a href="#">Parkway C-2 School District</a>	\$6,000,000.00
11-16-2010	<a href="#">Parkway C-2 School District</a>	\$28,000,000.00
11-15-2010	<a href="#">School District of Columbia</a>	\$6,465,000.00
11-15-2010	<a href="#">Platte County</a>	\$4,920,000.00
11-12-2010	<a href="#">West County EMS &amp; Fire Protection District</a>	\$6,980,000.00
11-12-2010	<a href="#">Malden R-I School District</a>	\$1,690,000.00
11-12-2010	<a href="#">Farmington R-7 School District</a>	\$11,500,000.00
11-09-2010	<a href="#">School District of the City of St. Charles</a>	\$2,910,000.00
11-09-2010	<a href="#">Consolidated School District No. 6</a>	\$8,650,000.00

11-08-2010	<a href="#">The Community College District of Mineral Area</a>	\$5,950,000.00
11-04-2010	<a href="#">City of Greenwood</a>	\$2,570,000.00
11-04-2010	<a href="#">City of Greenwood</a>	\$1,285,000.00
11-03-2010	<a href="#">City of St. Peters</a>	\$3,790,000.00
11-02-2010	<a href="#">Nixa Reorganized School District No. R-2</a>	\$2,975,000.00
10-28-2010	<a href="#">Archie R-V School District</a>	\$1,083,000.00
10-28-2010	<a href="#">Archie R-V School District</a>	\$1,667,000.00
10-28-2010	<a href="#">Archie R-V School District</a>	\$1,000,000.00
10-27-2010	<a href="#">Jefferson County</a>	\$1,605,000.00
10-27-2010	<a href="#">Pattonville Fire Protection District</a>	\$5,000,000.00
10-13-2010	<a href="#">Lincoln County Neighborhood Improvement District</a>	\$34,012.26
10-12-2010	<a href="#">The School District of Columbia</a>	\$18,430,000.00
09-30-2010	<a href="#">City of Lone Jack</a>	\$999,000.00
09-29-2010	<a href="#">Ferguson Reorganized School District R-2</a>	\$10,000,000.00
09-29-2010	<a href="#">Spokane R-VII School District</a>	\$2,127,000.00
09-29-2010	<a href="#">Spokane R-VII School District</a>	\$3,473,000.00
09-28-2010	<a href="#">City of Webb City</a>	\$30,000.00
09-28-2010	<a href="#">City of Webb City</a>	\$825,000.00
09-28-2010	<a href="#">City of Webb City</a>	\$1,000,000.00
09-27-2010	<a href="#">Black Jack Fire Protection District</a>	\$2,949,997.80
09-27-2010	<a href="#">Clayton School District</a>	\$14,750,000.00
09-27-2010	<a href="#">Clayton School District</a>	\$16,270,000.00
09-27-2010	<a href="#">Clayton School District</a>	\$16,205,000.00
09-22-2010	<a href="#">Rockwood R-6 School District</a>	\$13,800,000.00
09-22-2010	<a href="#">Riverview Fire Protection District</a>	\$3,000,000.00
09-22-2010	<a href="#">Consolidated North County Levee District</a>	\$1,550,000.00
09-14-2010	<a href="#">Rockwood R-6 School District</a>	\$7,295,000.00
09-07-2010	<a href="#">The School District of Springfield R-12</a>	\$7,596,000.00
09-07-2010	<a href="#">The School District of Springfield R-12</a>	\$3,600,000.00
09-07-2010	<a href="#">The School District of Springfield R-12</a>	\$7,554,000.00

09-07-2010	<a href="#">Reorganized School District No. 1</a>	\$500,000.00
09-03-2010	<a href="#">Hermitage R-IV School District</a>	\$900,000.00
09-03-2010	<a href="#">North Callaway County R-I School District</a>	\$1,380,335.00
09-01-2010	<a href="#">Monarch-Chesterfield Levee District</a>	\$17,370,000.00
09-01-2010	<a href="#">Clayton School District</a>	\$3,987,000.00
09-01-2010	<a href="#">Ralls County R-II School District</a>	\$792,000.00
09-01-2010	<a href="#">Ralls County R-II School District</a>	\$644,000.00
09-01-2010	<a href="#">Liberty Public School District No. 53</a>	\$4,631,000.00
09-01-2010	<a href="#">Liberty Public School District No. 53</a>	\$3,369,000.00
08-30-2010	<a href="#">Monett R-I School District</a>	\$260,000.00
08-27-2010	<a href="#">Boone County</a>	\$204,000.00
08-27-2010	<a href="#">Central Cass County Fire Protection District</a>	\$510,000.00
08-27-2010	<a href="#">Holcomb R-III School District</a>	\$400,000.00
08-27-2010	<a href="#">Consolidated School District No. 4</a>	\$1,162,587.00
08-26-2010	<a href="#">Clark County R-I School District</a>	\$1,594,000.00
08-26-2010	<a href="#">Clark County R-I School District</a>	\$2,406,000.00
08-25-2010	<a href="#">North Kansas City School District 74</a>	\$14,795,000.00
08-25-2010	<a href="#">Arcadia Valley R-II School District</a>	\$2,237,175.00
08-23-2010	<a href="#">Clever Reorganized School District No. R-V</a>	\$2,000,000.00
08-20-2010	<a href="#">Hillsboro R-III School District</a>	\$5,500,000.00
08-18-2010	<a href="#">Wellington-Napoleon R-IX School District</a>	\$717,959.00
08-16-2010	<a href="#">Harrisburg R-VIII School District</a>	\$737,801.00
08-16-2010	<a href="#">DeSoto School District #73</a>	\$4,072,944.00
08-16-2010	<a href="#">Sunrise Beach Fire Protection District</a>	\$1,150,000.00
08-16-2010	<a href="#">Pemiscot County R-III School District</a>	\$178,232.00
08-12-2010	<a href="#">Monett R-I School District</a>	\$1,973,925.00
08-12-2010	<a href="#">City of Mexico, Missouri Neighborhood Improvement District</a>	\$1,120,000.00
08-12-2010	<a href="#">City of Mexico, Missouri Neighborhood Improvement District</a>	\$810,000.00
08-11-2010	<a href="#">North Callaway County R-I School District</a>	\$1,119,665.00
08-10-2010	<a href="#">Gasconade County R-I School District</a>	\$3,033,000.00

08-10-2010	<a href="#">Gasconade County R-I School District</a>	\$1,967,000.00
08-10-2010	<a href="#">Union Township of Nodaway County</a>	\$75,000.00
08-05-2010	<a href="#">Hannibal 60 School District</a>	\$4,170,000.00
08-05-2010	<a href="#">Hannibal 60 School District</a>	\$8,830,000.00
08-04-2010	<a href="#">St. James R-I School District</a>	\$2,062,398.00
08-04-2010	<a href="#">Warrensburg R-VI School District</a>	\$6,490,000.00
08-04-2010	<a href="#">Warrensburg R-VI School District</a>	\$3,520,000.00
08-04-2010	<a href="#">Monroe Township of Nodaway County</a>	\$100,000.00
08-04-2010	<a href="#">Center School District No. 58</a>	\$2,805,000.00
08-04-2010	<a href="#">Center School District No. 58</a>	\$3,945,000.00
08-03-2010	<a href="#">Jackson Township of Nodaway County</a>	\$150,000.00
08-03-2010	<a href="#">Harrisburg R-VIII School District</a>	\$562,199.00
08-03-2010	<a href="#">DeSoto School District #73</a>	\$2,891,000.00
08-02-2010	<a href="#">North Shelby School District</a>	\$163,670.00
07-30-2010	<a href="#">Henry County R-I School District</a>	\$828,754.00
07-30-2010	<a href="#">Reorganized School District No. 7</a>	\$3,235,000.00
07-30-2010	<a href="#">Reorganized School District No. 7</a>	\$6,447,000.00
07-30-2010	<a href="#">Reorganized School District No. 7</a>	\$9,553,000.00
07-30-2010	<a href="#">Smithville R-II School District</a>	\$5,211,000.00
07-30-2010	<a href="#">Smithville R-II School District</a>	\$3,489,000.00
07-29-2010	<a href="#">North Shelby School District</a>	\$486,330.00
07-29-2010	<a href="#">Norborne R-VIII School District</a>	\$495,000.00
07-29-2010	<a href="#">City of St. Charles, Missouri Neighborhood Improvement District</a>	\$7,630,000.00
07-28-2010	<a href="#">Wellington-Napoleon R-IX School District</a>	\$1,282,041.00
07-28-2010	<a href="#">Meramec Valley R-III School District</a>	\$4,171,000.00
07-28-2010	<a href="#">Meramec Valley R-III School District</a>	\$11,139,000.00
07-28-2010	<a href="#">Marceline R-V School District</a>	\$1,011,696.00
07-27-2010	<a href="#">Carl Junction R-I School District</a>	\$80,584.00
07-27-2010	<a href="#">Cole County R-I School District</a>	\$829,212.00

07-27-2010	<a href="#">Brunswick R-II School District</a>	\$407,775.00
07-27-2010	<a href="#">Cole County R-V School District</a>	\$655,207.00
07-27-2010	<a href="#">Cole County R-I School District</a>	\$1,170,788.00
07-27-2010	<a href="#">Bloomfield R-XIV School District</a>	\$660,823.00
07-23-2010	<a href="#">Cole County R-V School District</a>	\$844,793.00
07-23-2010	<a href="#">Norborne R-VIII School District</a>	\$567,527.00
07-23-2010	<a href="#">State of Missouri, Stormwater Control</a>	\$15,150,000.00
07-23-2010	<a href="#">State of Missouri, Fourth State Building</a>	\$9,060,000.00
07-23-2010	<a href="#">State of Missouri, Water Pollution Control</a>	\$81,450,000.00
07-21-2010	<a href="#">Slater School District</a>	\$518,881.00
07-21-2010	<a href="#">Hillsboro R-III School District</a>	\$4,199,551.00
07-21-2010	<a href="#">Cole Camp R-I School District</a>	\$642,130.00
07-21-2010	<a href="#">Cole Camp R-I School District</a>	\$557,870.00
07-20-2010	<a href="#">Malta Bend R-V School District</a>	\$490,000.00
07-20-2010	<a href="#">St. James R-I School District</a>	\$1,637,602.00
07-16-2010	<a href="#">Arcadia Valley R-II School District</a>	\$4,462,825.00
07-16-2010	<a href="#">Monett R-I School District</a>	\$2,266,075.00
07-15-2010	<a href="#">Reorganized School District No. 4</a>	\$315,000.00
07-14-2010	<a href="#">Lonedell R-XIV School District</a>	\$537,939.00
07-14-2010	<a href="#">Lonedell R-XIV School District</a>	\$712,061.00
07-12-2010	<a href="#">Trenton R-IX School District</a>	\$1,630,000.00
07-12-2010	<a href="#">Trenton R-IX School District</a>	\$2,370,000.00
07-12-2010	<a href="#">School District of Webster Groves</a>	\$4,254,000.00
07-12-2010	<a href="#">School District of Webster Groves</a>	\$18,900,000.00
07-12-2010	<a href="#">School District of Webster Groves</a>	\$6,955,000.00
07-12-2010	<a href="#">Consolidated School District No. 4</a>	\$6,495,000.00
07-12-2010	<a href="#">Brunswick R-II School District</a>	\$292,225.00
07-12-2010	<a href="#">Kirbyville R-VI School District</a>	\$1,315,000.00
07-09-2010	<a href="#">Hillsboro R-III School District</a>	\$8,300,449.00
07-09-2010	<a href="#">Rock Port R-II School District</a>	\$350,000.00

07-09-2010	<a href="#">Richland R-I School District</a>	\$430,561.00
07-08-2010	<a href="#">Lexington R-V School District</a>	\$2,414,000.00
07-08-2010	<a href="#">Lexington R-V School District</a>	\$1,586,000.00
07-07-2010	<a href="#">Slater School District</a>	\$781,119.00
07-07-2010	<a href="#">Reorganized School District R-1</a>	\$4,610,000.00
07-07-2010	<a href="#">Stewartsville C-2 School District</a>	\$437,317.00
07-07-2010	<a href="#">Stewartsville C-2 School District</a>	\$312,683.00
07-07-2010	<a href="#">North Platte County R-I School District</a>	\$2,249,118.00
07-07-2010	<a href="#">North Platte County R-I School District</a>	\$3,750,882.00
07-01-2010	<a href="#">Marshfield Reorganized School District R-I</a>	\$712,000.00
07-01-2010	<a href="#">Marshfield Reorganized School District R-I</a>	\$1,968,000.00
07-01-2010	<a href="#">Marshfield Reorganized School District R-I</a>	\$2,320,000.00
06-30-2010	<a href="#">Central R-III School District</a>	\$1,780,951.00
06-30-2010	<a href="#">DeSoto School District #73</a>	\$5,886,056.00
06-30-2010	<a href="#">Webb City R-7 School District</a>	\$1,418,000.00
06-30-2010	<a href="#">Webb City R-7 School District</a>	\$582,000.00
06-29-2010	<a href="#">Greene County Reorganized School District No. 3</a>	\$3,462,000.00
06-29-2010	<a href="#">Greene County Reorganized School District No. 3</a>	\$3,038,000.00
06-29-2010	<a href="#">Carl Junction R-I School District</a>	\$919,416.00
06-29-2010	<a href="#">Reorganized School District No. R-III</a>	\$630,000.00
06-29-2010	<a href="#">Reorganized School District No. R-III</a>	\$1,674,000.00
06-29-2010	<a href="#">Reorganized School District No. R-III</a>	\$2,676,000.00
06-29-2010	<a href="#">Carthage R-IX School District</a>	\$1,514,000.00
06-29-2010	<a href="#">Carthage R-IX School District</a>	\$636,000.00
06-28-2010	<a href="#">Mid-Buchanan County R-V School District</a>	\$3,630,000.00
06-28-2010	<a href="#">School District of Maplewood Richmond Heights</a>	\$3,370,000.00
06-28-2010	<a href="#">School District of Maplewood Richmond Heights</a>	\$3,315,000.00
06-28-2010	<a href="#">School District of Maplewood Richmond Heights</a>	\$2,315,000.00
06-28-2010	<a href="#">Riverview Gardens School District</a>	\$4,660,000.00
06-28-2010	<a href="#">Riverview Gardens School District</a>	\$9,600,000.00

06-28-2010	<a href="#">Riverview Gardens School District</a>	\$740,000.00
06-28-2010	<a href="#">The School District of the City of Independence</a>	\$24,075,000.00
06-28-2010	<a href="#">The School District of the City of Independence</a>	\$5,925,000.00
06-24-2010	<a href="#">Central R-III School District</a>	\$2,219,049.00
06-24-2010	<a href="#">Rock Port R-II School District</a>	\$1,420,954.00
06-24-2010	<a href="#">Rock Port R-II School District</a>	\$2,029,046.00
06-23-2010	<a href="#">Henry County R-I School District</a>	\$1,171,246.00
06-23-2010	<a href="#">Clark County</a>	\$4,000,000.00
06-23-2010	<a href="#">Reorganized School District R-2</a>	\$3,715,000.00
06-23-2010	<a href="#">Reorganized School District R-2</a>	\$4,175,000.00
06-23-2010	<a href="#">Reorganized School District R-2</a>	\$1,610,000.00
06-23-2010	<a href="#">School District of the City of Ladue</a>	\$29,755,000.00
06-23-2010	<a href="#">School District of the City of Ladue</a>	\$2,245,000.00
06-23-2010	<a href="#">Fulton Public School District No. 58</a>	\$2,972,425.00
06-23-2010	<a href="#">Fulton Public School District No. 58</a>	\$4,327,575.00
06-23-2010	<a href="#">Rockwood R-6 School District</a>	\$33,905,000.00
06-23-2010	<a href="#">Mexico School District No. 59</a>	\$2,732,404.00
06-22-2010	<a href="#">Hickory County R-I School District</a>	\$850,000.00
06-22-2010	<a href="#">Hickory County R-I School District</a>	\$1,150,000.00
06-18-2010	<a href="#">Rolla School District No. 31</a>	\$3,626,000.00
06-18-2010	<a href="#">Rolla School District No. 31</a>	\$3,050,000.00
06-18-2010	<a href="#">Rolla School District No. 31</a>	\$1,624,000.00
06-18-2010	<a href="#">Mexico School District No. 59</a>	\$2,517,596.00
06-18-2010	<a href="#">Marceline R-V School District</a>	\$738,304.00
06-16-2010	<a href="#">Valley Park School District</a>	\$1,590,000.00
06-16-2010	<a href="#">Valley Park School District</a>	\$1,150,000.00
06-16-2010	<a href="#">Valley Park School District</a>	\$1,260,000.00
06-16-2010	<a href="#">Cape Girardeau School District No. 63</a>	\$3,380,000.00
06-16-2010	<a href="#">Cape Girardeau School District No. 63</a>	\$4,200,000.00
06-16-2010	<a href="#">Cape Girardeau School District No. 63</a>	\$25,330,000.00

06-16-2010	<a href="#">Cape Girardeau School District No. 63</a>	\$17,440,000.00
06-16-2010	<a href="#">Cass County</a>	\$10,000,000.00
06-16-2010	<a href="#">Richland R-I School District</a>	\$319,439.00
06-09-2010	<a href="#">Kearney Fire and Rescue Protection District</a>	\$3,500,000.00
06-04-2010	<a href="#">Wright City R-II School District</a>	\$1,400,000.00
06-03-2010	<a href="#">Consolidated School District No. 4</a>	\$1,837,413.00
06-02-2010	<a href="#">Clearwater R-I School District</a>	\$1,005,000.00
05-26-2010	<a href="#">The School District of Springfield R-12</a>	\$12,183,000.00
05-26-2010	<a href="#">The School District of Springfield R-12</a>	\$10,067,000.00
05-26-2010	<a href="#">Marion Township of Grundy County</a>	\$50,000.00
05-26-2010	<a href="#">City of Blue Springs</a>	\$3,590,000.00
05-20-2010	<a href="#">Pilot Grove C-4 School District</a>	\$1,030,000.00
05-14-2010	<a href="#">Consolidated School District No. 2</a>	\$19,995,000.00
05-14-2010	<a href="#">Hillsboro R-III School District</a>	\$3,750,000.00
05-13-2010	<a href="#">City of Lake Winnebago</a>	\$210,000.00
05-13-2010	<a href="#">Ritenour School District</a>	\$4,955,000.00
05-10-2010	<a href="#">Ash Grove R-IV School District</a>	\$995,265.00
04-30-2010	<a href="#">City of St. Peters</a>	\$2,520,000.00
04-22-2010	<a href="#">Eminence Reorganized School District #1</a>	\$200,000.00
04-22-2010	<a href="#">Oak Ridge R-VI School District</a>	\$1,270,000.00
04-13-2010	<a href="#">St. James R-I School District</a>	\$3,000,000.00
04-13-2010	<a href="#">City of Doniphan</a>	\$550,000.00
04-12-2010	<a href="#">New Franklin R-I School District</a>	\$925,000.00
04-09-2010	<a href="#">Southern Reynolds County R-II School District</a>	\$910,000.00
04-09-2010	<a href="#">Central R-III School District</a>	\$3,250,000.00
04-07-2010	<a href="#">Silex R-I School District</a>	\$680,000.00
04-07-2010	<a href="#">Ozark Reorganized School District No. 6</a>	\$10,380,000.00
04-05-2010	<a href="#">Northeast Nodaway County R-V School District</a>	\$965,000.00
04-01-2010	<a href="#">Lindbergh Schools</a>	\$9,000,000.00
04-01-2010	<a href="#">Lindbergh Schools</a>	\$4,833,953.55

04-01-2010	<a href="#">Fort Zumwalt School District</a>	\$1,574,953.20
04-01-2010	<a href="#">Fort Zumwalt School District</a>	\$7,000,000.00
04-01-2010	<a href="#">Lockwood R-I School District</a>	\$1,775,000.00
04-01-2010	<a href="#">North Nodaway County R-VI School District</a>	\$650,000.00
03-21-2010	<a href="#">Adair County R-II School District</a>	\$560,000.00
03-29-2010	<a href="#">Wellsville Middletown R-I School District</a>	\$1,460,000.00
03-29-2010	<a href="#">Brunswick R-II School District</a>	\$615,000.00
03-26-2010	<a href="#">Hickory County R-I School District</a>	\$440,000.00
03-26-2010	<a href="#">Carl Junction R-I School District</a>	\$4,520,000.00
03-24-2010	<a href="#">West Peculiar Fire Protection District</a>	\$815,000.00
03-24-2010	<a href="#">Platte Co R-III School District</a>	\$8,100,000.00
03-16-2010	<a href="#">Clinton County R-III School District</a>	\$5,830,000.00
03-16-2010	<a href="#">City of Belton</a>	\$3,845,000.00
02-26-2010	<a href="#">Southern Boone Co. R-I School District</a>	\$1,350,000.00
02-26-2010	<a href="#">Sherwood Cass R-VIII School District</a>	\$2,890,000.00
02-25-2010	<a href="#">Fort Osage R-I School District</a>	\$13,185,000.00
02-25-2010	<a href="#">Harrisburg R-VIII School District</a>	\$2,205,000.00
02-25-2010	<a href="#">Crocker Reorganized School District No. R-II</a>	\$1,065,000.00
02-22-2010	<a href="#">The School District of Columbia</a>	\$8,305,000.00
02-22-2010	<a href="#">Lincoln County R-III School District</a>	\$1,900,000.00
02-18-2010	<a href="#">Hallsville R-IV School District</a>	\$2,120,000.00
02-17-2010	<a href="#">West County EMS &amp; Fire Protection District</a>	\$5,000,000.00
02-17-2010	<a href="#">Osage County R-II School District</a>	\$2,080,000.00
02-16-2010	<a href="#">Blair Oaks R-II School District</a>	\$5,350,000.00
02-11-2010	<a href="#">City of Lake St. Louis</a>	\$7,230,000.00
02-10-2010	<a href="#">Cole Co R-I School District</a>	\$4,350,000.00
02-09-2010	<a href="#">Mexico School District No. 59</a>	\$1,500,000.00
02-09-2010	<a href="#">Union R-XI School District</a>	\$9,000,000.00
02-05-2010	<a href="#">Lincoln County R-III School District of Troy, Missouri</a>	\$8,095,000.00
02-05-2010	<a href="#">Mexico School District No. 59</a>	\$850,000.00

02-05-2010	<a href="#"><u>City of Springfield</u></a>	\$3,335,000.00
02-03-2010	<a href="#"><u>Gasconade County R-II School District</u></a>	\$7,100,000.00
02-03-2010	<a href="#"><u>Galena R-II School District</u></a>	\$1,750,000.00
02-02-2010	<a href="#"><u>City of Des Peres</u></a>	\$6,170,000.00
02-01-2010	<a href="#"><u>School District of the City of Independence</u></a>	\$25,000,000.00
02-01-2010	<a href="#"><u>Verona R-VII School District</u></a>	\$500,000.00
02-01-2010	<a href="#"><u>Excelsior Springs 40 School District</u></a>	\$3,190,000.00
01-28-2010	<a href="#"><u>Boone County</u></a>	\$179,900.00
01-27-2010	<a href="#"><u>Winfield R-IV School District</u></a>	\$5,000,000.00
01-26-2010	<a href="#"><u>City of Burlington Junction</u></a>	\$250,000.00
01-26-2010	<a href="#"><u>Rockwood R-6 School District</u></a>	\$24,465,000.00
01-26-2010	<a href="#"><u>Cole County R-V School District</u></a>	\$3,240,000.00
01-19-2010	<a href="#"><u>Sturgeon R-V School District</u></a>	\$2,050,000.00
01-15-2010	<a href="#"><u>North St. Francois County R-I School District</u></a>	\$1,500,000.00
01-13-2010	<a href="#"><u>Moniteau Co R-I School District</u></a>	\$3,755,000.00
01-13-2010	<a href="#"><u>Sturgeon R-V School District</u></a>	\$2,500,000.00
01-07-2010	<a href="#"><u>Marceline R-V School District</u></a>	\$1,360,000.00
01-07-2010	<a href="#"><u>King City R-I School District</u></a>	\$1,378,060.00
01-07-2010	<a href="#"><u>Moniteau County R-VI School District of Tipton, Missouri</u></a>	\$5,465,000.00

# **MISSOURI STATE AUDITOR'S OFFICE**

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**WEB SITE**  
**[www.auditor.mo.gov](http://www.auditor.mo.gov)**

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All audit reports issued from 1999 to present are listed on the site, and each audit report is categorized in order to locate it quickly and easily. Categories include a listing of audits by subject and there is also a regional map to locate audits by location. These reports are posted for individuals to view and print.

In addition, posted on the office's website are bonds registered with the office from 1999 to present. Fiscal notes prepared by the State Auditor's Office from 2003 to present are available on the website. The Web site has links to SAO media advisories, employment opportunities and petition audit process information. There is also a link to political subdivision financial reporting, County Collector Annual Settlement forms, and property tax forms.

Copies of audit report(s) can be obtained by contacting the State Auditor's Office via e-mail at [moaudit@auditor.mo.gov](mailto:moaudit@auditor.mo.gov) or writing to the office under the "Your Input" section on our website. Individuals may also contact the office by mail or by telephone.

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## CONTACTING THE STATE AUDITOR'S OFFICE

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There are several ways to contact the office:

Hotline number:	1-800-347-8597
Webpage:	<a href="http://www.auditor.mo.gov">www.auditor.mo.gov</a>
E-mail address:	<a href="mailto:moaudit@auditor.mo.gov">moaudit@auditor.mo.gov</a>

### **In Jefferson City:**

Missouri State Capitol                    *or*  
Room 121  
Jefferson City, Missouri 65101  
(573) 751-4824  
Fax: (573) 751-6539

Truman State Office Building  
301 W. High Street, Suite 880  
P.O. Box 869  
Jefferson City, Missouri 65102  
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### **In Kansas City:**

Fletcher Daniels State Office Building  
615 East 13th Street, Suite 511  
Kansas City, Missouri 64106  
(816) 889-3590  
Fax: (816) 889-6200

Wainwright State Office Bldg.  
111 North 7th Street, Suite 401  
St. Louis, Missouri 63101  
(314) 340-7575  
Fax: (314) 340-7605

### **In Springfield:**

Landers State Office Building  
149 Park Central Square  
Springfield, Missouri 65806  
(417) 895-6515  
Fax: (417) 895-6521